

**Introduced by Senator Maldonado**

February 18, 2010

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An act to amend Section 17072 of, and to add Section 17239 to, the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

**LEGISLATIVE COUNSEL'S DIGEST**

SB 1185, as introduced, Maldonado. Personal income tax: deductions: food and supplies: adopted animal.

The Personal Income Tax Law allows various deductions in computing the income that is subject to the taxes imposed by that law.

This bill would allow a deduction, in computing adjusted gross income, for the costs, not to exceed \$250, paid or incurred during the taxable year for food and supplies purchased for an animal adopted during the taxable year from a qualified animal rescue organization, as defined.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1     **SECTION 1.** Section 17072 of the Revenue and Taxation Code
- 2     is amended to read:
- 3     17072. (a) Section 62 of the Internal Revenue Code, relating
- 4     to adjusted gross income defined, shall apply, except as otherwise
- 5     provided.

(b) Section 62(a)(2)(D) of the Internal Revenue Code, relating to certain expenses of elementary and secondary school teachers, shall not apply.

(c) *The deduction allowed by Section 17239, relating to costs of food and supplies for adopted animals, shall be allowed in computing adjusted gross income.*

SEC. 2. Section 17239 is added to the Revenue and Taxation Code, to read:

17239. (a) There shall be allowed as a deduction an amount equal to the costs, not to exceed two hundred fifty dollars (\$250), paid or incurred during the taxable year by a taxpayer for the purchase of food and supplies for an animal adopted by the taxpayer during the taxable year from a qualified animal rescue organization.

(b) For the purposes of this section, the following definitions shall apply:

(1) “Animal” means an animal adopted from a qualified animal rescue organization that is not used by the taxpayer in a trade or business or for the production of income.

(2) “Qualified animal rescue organization” means a public animal control agency or shelter, humane society shelter, or rescue group located in California. “Rescue group” means an organization exempt from tax under Section 501(c)(3) of the Internal Revenue Code and whose primary purpose is the placement of dogs, cats, or other animals that have been removed from a public animal control agency or shelter, society for the prevention of cruelty to animals shelter, or humane society, or that have been surrendered or relinquished to the entity by the previous owner.

SEC. 3. This act provides for a tax levy within the meaning of Article IV of the Constitution and shall go into immediate effect.